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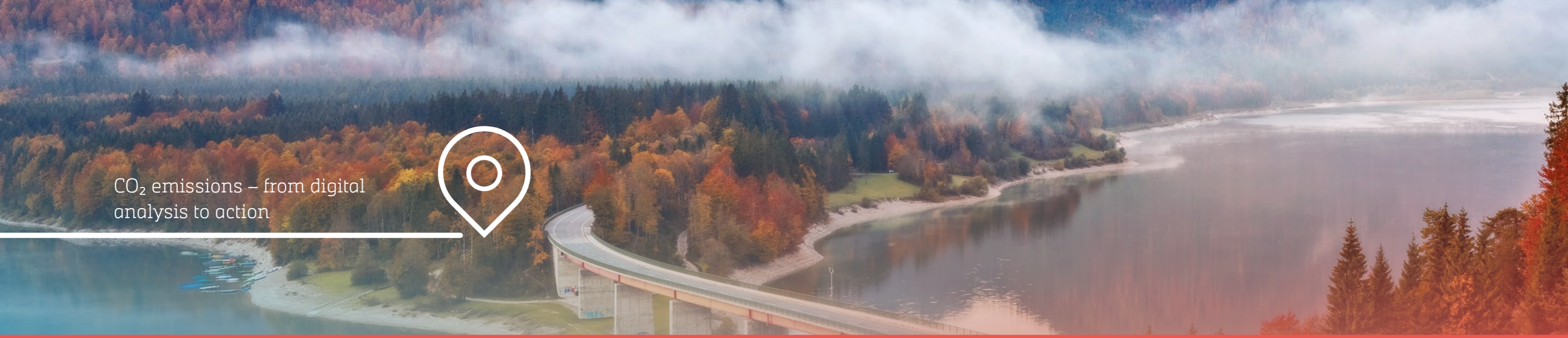
Reducing fleet emissions – step by step towards a sustainable fleet

Comprehensive advice for a greener future

www.alphabet.com/en-ch/co2-reporting

In partnership with:

planA



CO₂ emissions – from digital analysis to action



Contents

Purpose of the guide	03
Introduction	04
Chapter 1: Megatrends – sustainability and digitalisation	05
1.1 Megatrend – sustainability	05
1.2 Megatrend – digitalisation	07
Chapter 2: Fundamentals of carbon accounting for fleets	09
2.1 A deeper understanding of Scopes 1, 2 and 3	10
2.2 Carbon accounting at a glance	12
Chapter 3: Preventing and reducing CO ₂ emissions	14
3.1 The ideal way to reduce fleet CO ₂ emissions	17
Chapter 4: Alphabet together with Plan A – your partners for sustainable solutions	21
List of references	23

Purpose of the guide: to show you how to calculate emissions and then reduce them

The Alphabet Fleet Emission Guide is the next step along the road to achieving your climate targets with a sustainable fleet. Its aim is to help you transform your fleet, regardless of your industry or fleet size. Reading it will give you answers to many relevant questions: What makes up your fleet emissions? And what do you need to think about when adapting your fleet based on sustainability criteria?

Get an overview of the key topics and specifics on the following pages and receive practical suggestions for achieving your sustainability targets.

Alphabet is here to assist and advise you comprehensively in your role as a fleet decision-maker on the road to sustainable business mobility.

Introduction

More than a fifth of the world's greenhouse gas emissions are caused by traffic.¹ And given that other sectors are reducing their emissions, this figure will continue to rise in relative terms. In view of the major challenges posed by climate change, businesses, authorities and institutions must actively adapt to the upcoming changes. Only then will they be able to have a say and remain sustainable over the long term.

Sustainability is becoming an increasingly important success factor for businesses, authorities and institutions. On the one hand, the regulatory hurdles are getting higher and higher. On the other hand, sustainability has become a mindset that more and more stakeholders are demanding – and this mindset impacts competitiveness. Did you know that more than 50 per cent of all company car drivers currently still driving diesel or petrol cars will soon want to switch to an alternatively powered company vehicle?² In many cases, potential employees no longer even ask for a larger company car – what they want is a mobility option with the lowest possible CO₂ emissions, along with a suitable infrastructure. The potential is huge, as company cars are responsible for 76 per cent of the CO₂ emissions caused by new cars in Germany.²

In Europe, almost 70 per cent of all fleet managers believe their fleet will be electrified in the future, although most agree that they still face major challenges going forward. Given that more and more businesses will be required to submit reports detailing their emissions from fiscal year 2024 onwards, the pressure to act is growing. Of course, this also applies to fleet managers, whose fleets contribute to the overall emissions. However, only one fifth of these managers are aware of their own fleet's carbon footprint. That's why it's all the more important to find customised solutions quickly and efficiently – in order to measure, analyse and proactively reduce CO₂ emissions over the long term.³

As we see it, sustainable business activities involve a multitude of social, ecological and economic aspects. At the same time, we as a leasing company have a particular responsibility to achieve the global CO₂ targets and are firmly committed to climate protection. As a pacesetter in our industry, we want to do our bit and, with this guide, point you, our customers, in the right direction.

We'll show you measures and solutions you can implement to systematically transform your fleet step by step.

Alphabet Fleet Management (Switzerland) Ltd

Megatrends – sustainability and digitalisation



Sustainability is a megatrend that has gripped wider society and dominates public debate like no other. Countries, businesses, authorities and institutions are always setting new, ambitious climate protection targets. Viewed alongside another megatrend – digitalisation – there are not only great challenges that need to be overcome by those involved, but also a wealth of opportunities to create innovative business models, products and services.

1.1 Megatrend – sustainability

Climate-neutral by 2050

As a result of climate change and its effects, the legal requirements for CO₂ emissions have been significantly tightened in recent years in order to achieve the two-degree target specified at the Paris Climate Conference in 2015 and to limit global warming to 1.5°C if possible. In the European Green Deal, the European Union has made the gradual reduction of CO₂ emissions and the switch to carbon-neutral energy sources legally binding for the first time and tied it to a schedule. For the 27 EU member states, this means a fundamental economic and social transformation. Here, the aim is to help curb the climate crisis.⁴ Switzerland shares many of the aims of its European neighbours in order to ensure sustainable development. This includes adopting a leading role in the fight against climate change. In their respective sustainability, environmental, energy and climate policies, Switzerland and the EU have largely the same levels of ambition.

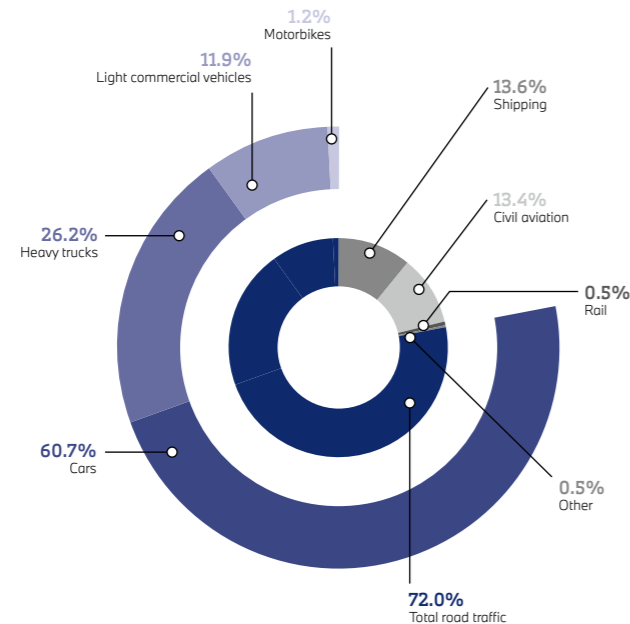
By 2030, greenhouse gas emissions in Switzerland are to be reduced by 50% compared to 1990 emissions, partly based on foreign emission reductions. International commitments are implemented in Switzerland within the framework of the CO₂ Act.⁵

 CO₂ emissions are to be reduced by 50 per cent throughout Switzerland by 2030 compared to 1990.

Catch-up potential in the transport sector

Around 20 per cent of CO₂ emissions are produced in the transport sector. Here in particular, a reduction in CO₂ emissions is long overdue; therefore, the potential is particularly high – especially since CO₂ emissions are only falling slightly due to increasing road traffic and fuel consumption. A switch to climate-neutral energy sources and drive types, particularly in the area of road traffic, will play a key role in achieving the climate targets (see figure), and drive the markets for suitable vehicles and the associated technological infrastructure.⁶ E-mobility in particular is experiencing an unprecedented boom – driven by technological, eco-friendly innovations.

Fig. 1: Traffic-related emissions in the EU⁷



Regulation boosts innovation

Swiss companies, too, are increasingly focusing on «green technologies». Their willingness to adopt innovative approaches and invest in more efficient vehicles, for example, is strengthened by the defined climate targets. The resulting lower CO₂ limits for passenger cars and commercial vehicles, among other things, help to sustainably improve the energy footprint of fleets.

Sustainability reporting – CSRD

The requirement for companies to submit sustainability reports has been expanded as part of the Corporate Sustainability Reporting Directive (CSRD). As a result, the number of reporting companies is estimated to rise from 11,600 to 49,000 across the EU in the coming years.⁸

This can also play a role for Swiss companies, especially in the case of international companies with a branch in Switzerland. The CSRD states that companies will have to report more extensively and in accordance with more consistent standards in future – firstly on the impact of their own business activities on people and the environment, secondly on the impact of sustainability aspects on the company. The results must then be audited externally.⁹

Who has a duty of disclosure?

- From fiscal year 2024: public interest companies with more than 500 employees
- From fiscal year 2025: all other large companies according to accounting rules (more than 250 employees, total assets above 20 million euros, turnover above 40 million euros)
- From fiscal year 2026: expansion of reporting requirements to include capital-oriented SMEs

Expert support for your report

Alphabet is always on hand with advice to help you meet the strict sustainability requirements. Together with our partner Plan A, we have developed a software-based solution. It enables you to measure and report CO₂ emissions as well as implement the relevant measures together with our consultants (see chapter 2.2).

Switzerland's targets in the transport sector:

By 2025: plug-in vehicles to account for 50 per cent of new registrations.¹⁰

By 2025: 20,000 charging stations in the public domain.¹⁰

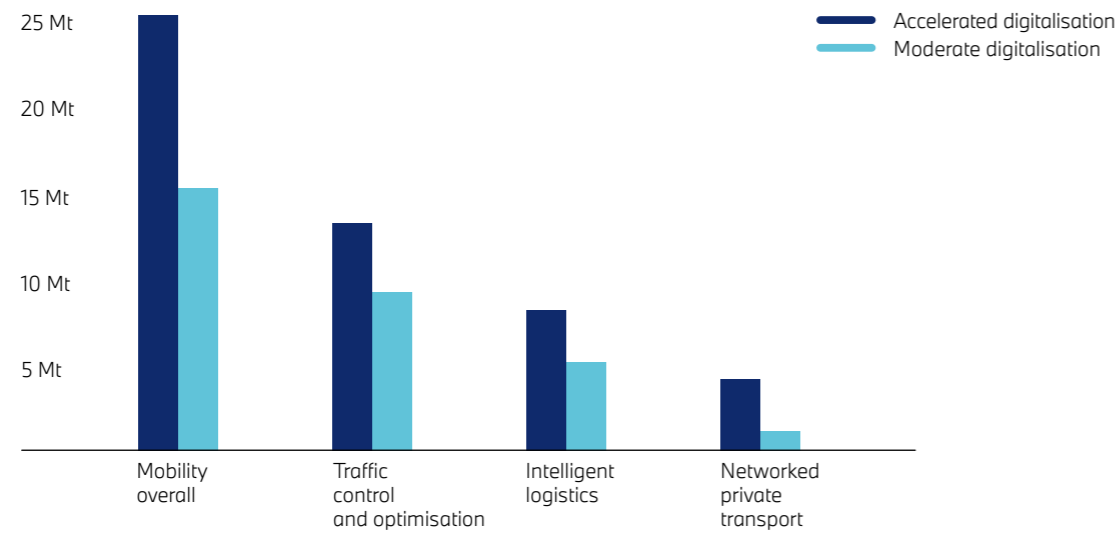
1.2 Megatrend – digitalisation

Another megatrend closely linked to sustainability is the digital transformation. It simplifies many areas of life, both privately and in the world of work. However, the stated climate goals mean that it has become increasingly urgent – as already outlined, emission neutrality needs to be achieved by 2050. Digital technologies in particular can play a decisive role here. Due to their high degree of scalability and speed of implementation, they look highly promising in terms of profitability – including in the mobility sector.

Opportunities in the mobility industry

Digital technologies can make a significant contribution to achieving climate goals. In addition to other areas of application such as manufacturing, energy and buildings, mobility also explicitly offers great potential for reducing emissions. Within the industry, mobility emissions can be significantly reduced through intelligent mobility and logistics.

Fig. 2 Potential for reducing CO₂e in mobility in 2030 (all figures in megatonnes of CO₂e)¹¹



On the road to achieving the stated climate and sustainability targets, digital solutions make a relevant contribution. By using them, you can reduce your administrative burden in many areas, conserve valuable resources and ensure sustainable use of your vehicles. In this way, you will not only be successful in achieving greater sustainability, you will also reduce your costs.

Key points:

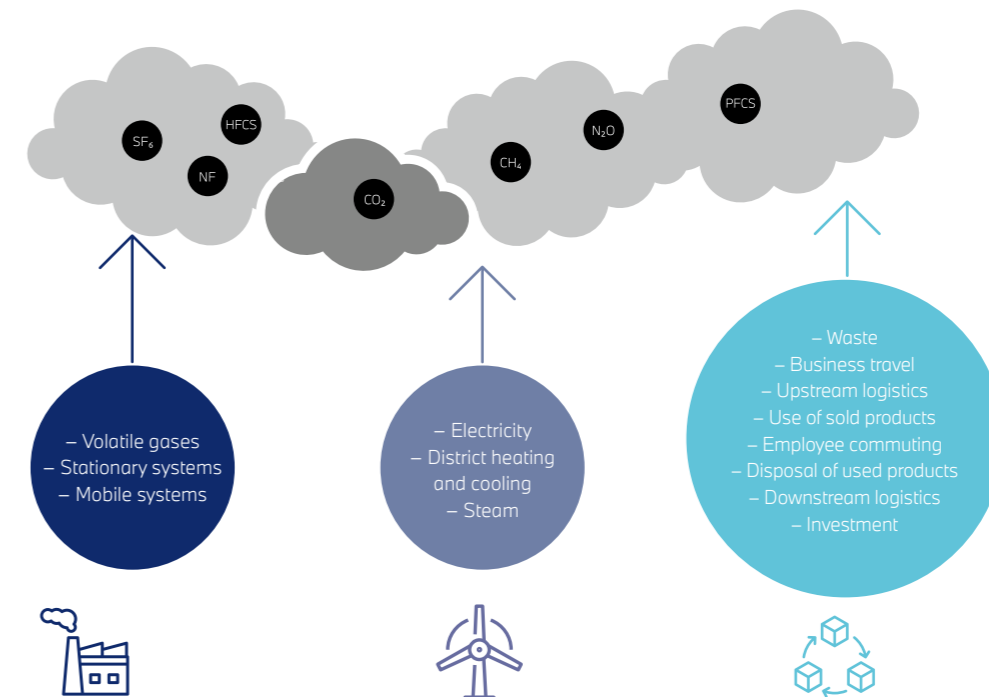
1. The climate protection goals of the Paris Agreement promote innovation and competitiveness – in businesses, authorities and institutions.
2. Climate protection goals and CO₂ limits help ensure that fleet managers address the energy footprint of their fleets.
3. Digital solutions can make a significant contribution to increasing sustainability in mobility.

2

Fundamentals of carbon accounting for fleets

Be it businesses, authorities or institutions – those who want to know about their own carbon footprint should also know how greenhouse gas emissions are determined. Those who understand the origin and level of their emissions can initiate targeted measures to reduce them.

Many European companies are required by law to report their CO₂ emissions. This also applies to Swiss branches of European companies. However, even companies that are not subject to reporting should draw on an established standard to calculate their greenhouse gas emissions, such as the internationally recognised Greenhouse Gas Protocol (GHG Protocol) or DIN EN ISO 14064.¹² Businesses, authorities and institutions that wish to commit to reducing emissions or want to include emission reduction in their car policy are well advised to adopt the Science-Based Targets approach.¹³



Scope 1: direct emissions from sources owned or controlled by an organisation, including employees' business miles

Scope 2: indirect emissions from the production of purchased energy, especially electricity produced for your EV fleet's business miles

Scope 3: indirect emissions from sources that do not belong to or are not controlled by the organisation, e.g. your employees' commuting miles

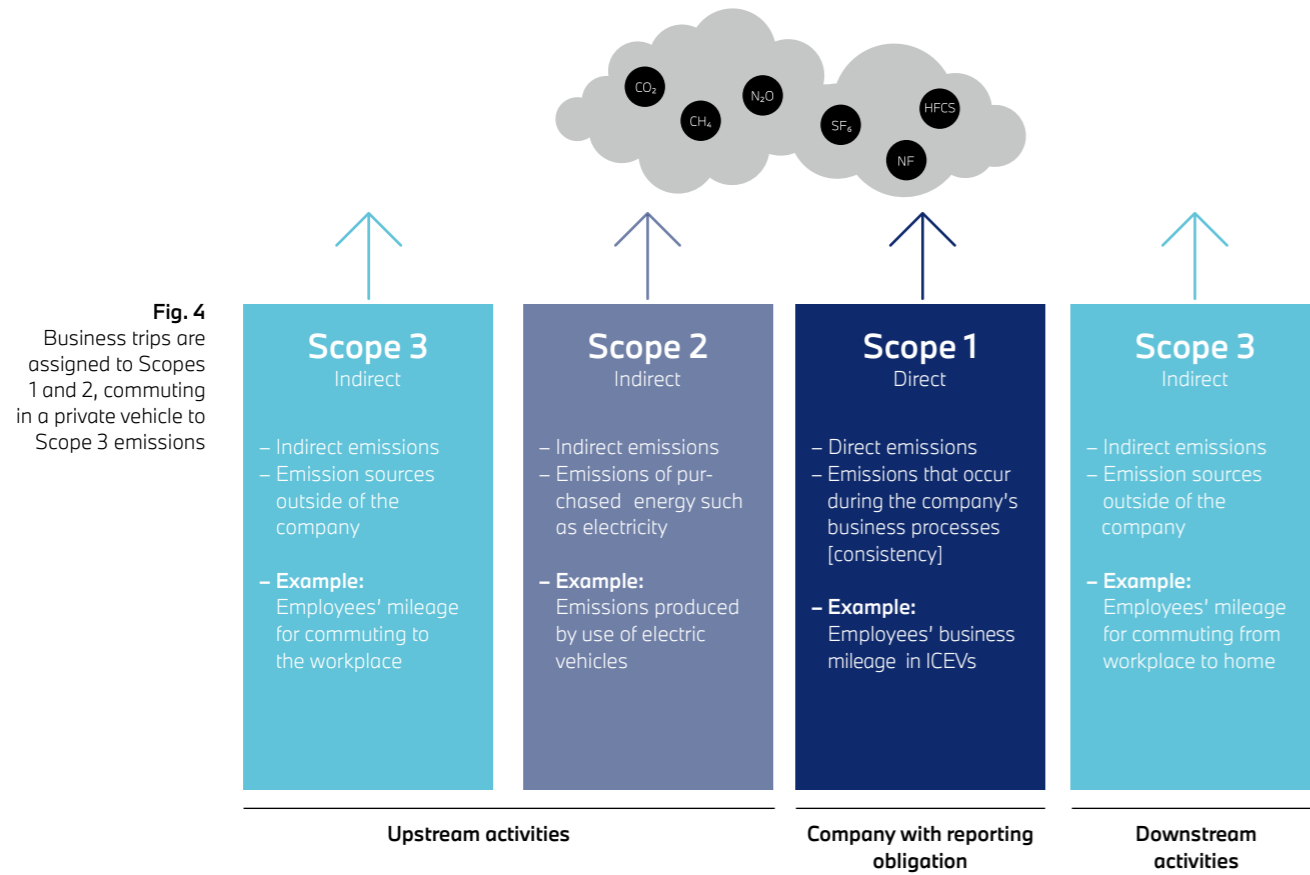
Fig. 3 Emissions according to Scope¹⁴

2.1 A deeper understanding of Scopes 1, 2 and 3

An overview of the origin of the emissions provides starting points for developing measures to reduce them. The GHG Protocol distinguishes between direct and indirect greenhouse gas emissions, depending on whether they are caused directly or indirectly in the company itself (Scopes 1 and 2) or by business partners in the supply chain (Scope 3).

Depending on the type of emissions, there are several ways to minimise a fleet's climate impact.

Fundamentals of carbon accounting for fleets



How the carbon footprint is calculated

Greenhouse gas emissions – i.e. CO₂ equivalents – are not only produced when operating vehicles; they also occur as a result of energy and infrastructure provision as well as exhaust emissions. That's why the greenhouse gas emissions caused by both vehicle operation (tank to wheel) and energy provision (well to tank) are recorded. Both phases together are referred to as «well to wheel». Incidentally, the operating phase is the only phase of life in which the environmental impact is directly linked to the usage and can therefore be influenced directly, e.g. through driver training.

The CO₂ equivalents are taken into account depending on their climate impact. The level of greenhouse gas emissions can be determined based on the fuel consumption and the particular emission factor per fuel unit.

What are CO₂ equivalents?

In addition to carbon dioxide (CO₂), further gases are responsible for the greenhouse gas effect, especially methane (CH₄) and nitrous oxide (N₂O). They even have a much more harmful greenhouse gas potential than CO₂. In order to compare the effectiveness of the greenhouse gases, they are translated into CO₂ – referred to as CO₂ equivalents.¹⁵

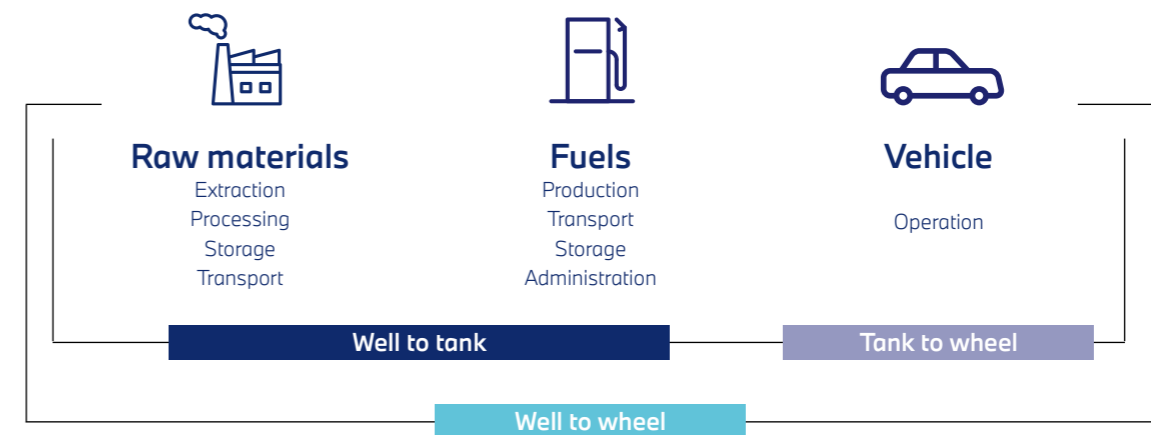


Fig. 5 Emissions from production of energy source to conversion into kinetic energy

2.2 Carbon accounting at a glance

The term «carbon accounting» refers to the systematic recording, evaluation and monitoring of CO₂ and other greenhouse gases. The sum of these emissions is the CO₂ footprint. Carbon accounting can also be applied to fleets. Services such as the Alphabet Carbon Manager enable you to assess and optimise your fleet based on sustainability criteria. Across all three areas of the energy supply chain, you have access to the actual CO₂ emissions in tonnes per year and the average annual CO₂ emissions in grams per kilometre. Why should you calculate these figures? Carbon accounting offers several advantages.

Businesses

- understand what makes up their own carbon footprint.
- identify possible CO₂ reduction measures.
- prepare for rising costs associated with CO₂.
- can be targeted and flexible in their preparations for new laws, regulations and reporting requirements such as the EU-wide CSRD.

Simple carbon accounting through digitalisation

Rising costs in particular are important in driving businesses to address carbon accounting. Those who understand the areas in which most emissions occur can also develop a successful strategy to reduce them. To ensure measurability, you need the right tools. The experts at Alphabet, partnered with Plan A, have developed a smart software solution that covers all the criteria needed to reduce fleet emissions.

Checklist: Alphabet Carbon Manager

- ✓ Measures the fleet's Scope 1 and Scope 2 (and Scope 3 if applicable)
- ✓ Processes your data at the touch of a button
- ✓ Automates processes, saving time and money
- ✓ Provides compliant data
- ✓ Reveals critical points
- ✓ Fulfils legal requirements and obligations to provide proof
- ✓ Offers practical action plans in addition to the theory
- ✓ Highlights standardised reduction potentials

Alphabet Carbon Manager – the digital tool developed by Alphabet and Plan A

Calculated reduction – this practical software solution enables you to measure, report and control your fleet emissions. Based on the results of the analyses, our Fleet Emission Consultants work with you to identify appropriate measures to help you reduce your fleet emissions.

Alphabet Carbon Manager is an impressive tool that provides valuable and practical functions:

- Simplified data entry
- Automated conversion of fuel tank data into CO₂ emissions
- Automatic data calculation
- Monitoring of fleet emissions with clearly laid-out dashboards
- Quick decision-making basis thanks to intelligent data preparation



Fig. 6
Automated reports from the Alphabet Carbon Manager

Key points:

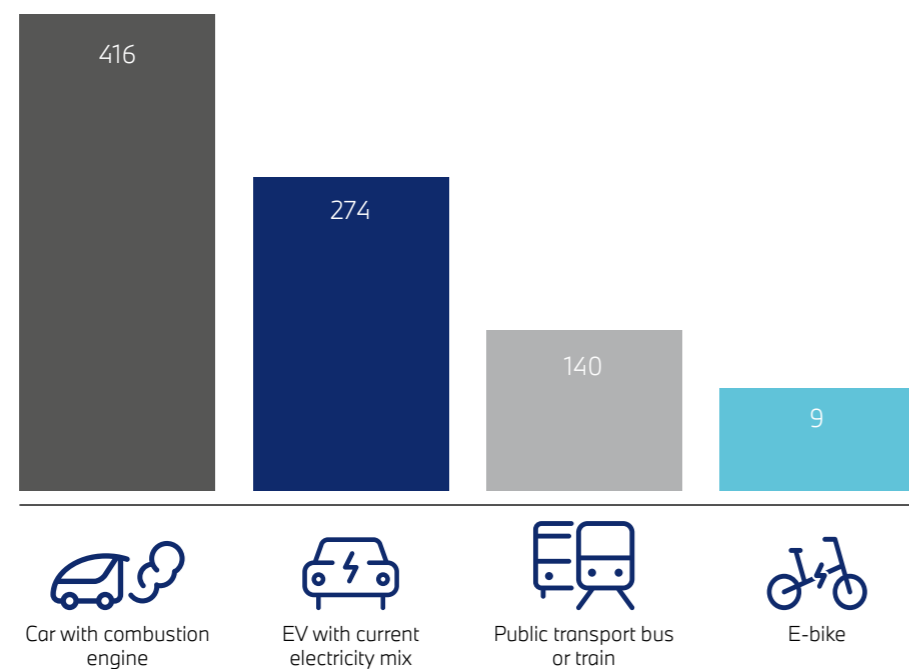
1. Every business, authority and institution should be fully aware of their own CO₂ emissions in order to be able to act purposefully.
2. Suitable measures also depend on the origin of the CO₂ emissions, i.e. Scope 1, 2 or 3.
3. The entire well-to-wheel functional chain is recorded during fleet analysis.
4. The Alphabet Carbon Manager digitally records emissions, ensuring maximum process transparency and flexibility.

Preventing and reducing CO₂ emissions

Any business, authority or institution can implement simple measures to prevent CO₂ emissions and reduce its own carbon footprint, such as switching electricity providers, choosing «green» suppliers or offering driver training to promote a fuel-efficient driving style. Car policy bonus schemes offer incentives for making the fleet more efficient. Innovative technologies such as e-mobility concepts also make a significant contribution to improving the results of the life cycle assessment.

Those who refrain from using a car for their commute and instead travel by train or bike can reduce CO₂ emissions by hundreds of kilograms per year. The greater the share of renewable energies in the electricity mix in future, the higher the potential for reducing emissions when switching to EVs, trains or bikes.¹⁶

Fig. 7
Average annual CO₂ emissions on a daily commute of 10 kilometres – in kilograms¹⁵



The car policy as a control tool

Climate and environmental protection don't come for free. Nevertheless, ecological aspects are being taken into account more and more in car policies. Measures for sustainable mobility include specified vehicle types, tightening of consumption and CO₂ limits, additional bonuses for choosing a smaller vehicle model and bonuses for low fuel consumption.

Fig. 8 shows how the right car policy can have an impact on emissions and on the required offsetting. The graph is based on a fictitious fleet with 100 vehicles. In the first year, all 100 vehicles are internal combustion engine vehicles (ICEV); in the sixth year, all vehicles are battery electric vehicles (BEV). Emissions fall steadily, opening up significant potential for savings. The effect of the reduction is even more clearly visible if the vehicles are charged with green instead of grey electricity.

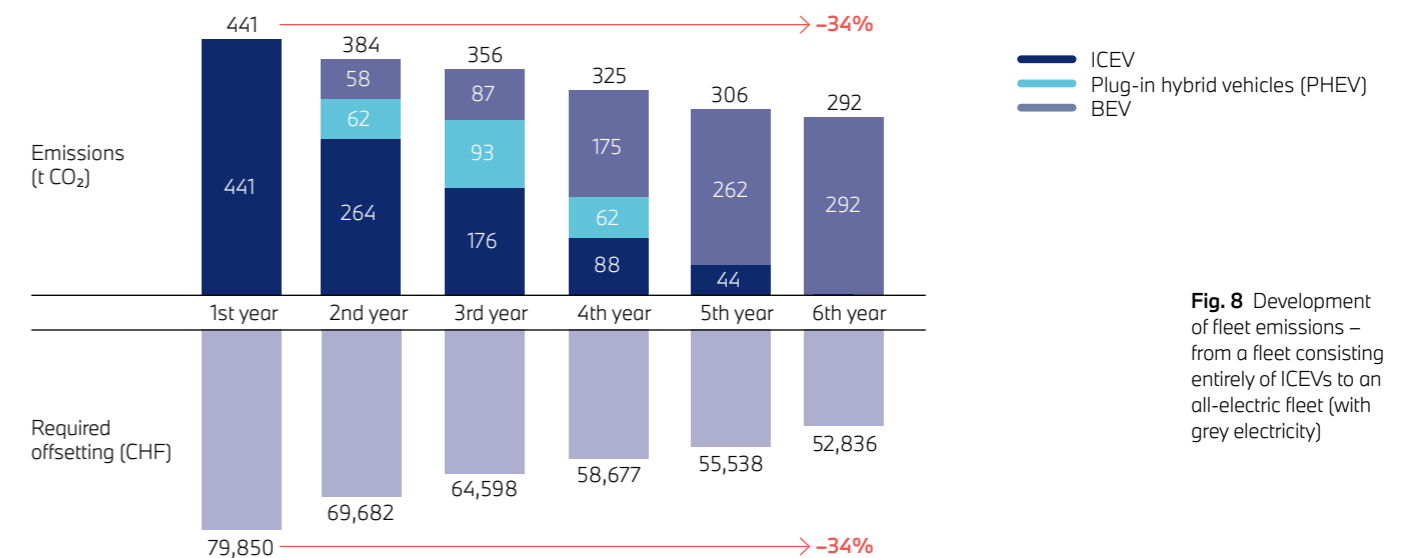


Fig. 8 Development of fleet emissions – from a fleet consisting entirely of ICEVs to an all-electric fleet (with grey electricity)

Examples of measures for reducing fleet CO₂ emissions

Training courses to promote fuel-efficient driving

Fuel consumption and CO₂ emissions are also a matter of individual driving style. Special eco driver training, in which participants learn about eco-friendly and therefore safe driving technology, is proven to lead to long-term fuel savings.¹⁷

Reduce costs with corporate car sharing

Environmentally friendly car-sharing concepts are also becoming more popular in fleets. Corporate car sharing is where all a company's employees share a car pool. Unlike simple pool car management, the cars can be used not only for business purposes, but also privately. More efficient usage and increased fleet capacity utilisation reduce the overall cost by up to 70 per cent.¹⁸

Need-based mobility

One cost-effective and sustainable way to complement leasing is to introduce flexible rental options for business customers and authorities in order to quickly alleviate mobility bottlenecks or provide temporary staff with vehicles. As an introduction to e-mobility, rental models make it possible to test electric vehicles extensively without committing to a long lease agreement.

Switching the fleet to e-mobility

Even though a lot of energy is needed to produce the batteries, electric cars, viewed over their entire life cycle, already have a better climate footprint than ICEVs.¹⁶ Consumers – including company car drivers – have recognised this and are increasingly switching to electric vehicles. Positive user experiences, reliable technologies and a growing range of models make it easier to switch to e-mobility. The number of newly registered electric vehicles in Switzerland increased several-fold last year.¹⁹ If this registration trend for vehicles with electric drives continues, it will be possible to achieve the target set out in the E-mobility Roadmap for 2025, namely that BEVs should account for 50 per cent of newly registered vehicles by 2025.



Tip: The most important thing when switching to e-mobility is to get good advice from a holistic solution provider like Alphabet. As well as showing you which models and solutions would be suitable for you, we also look at establishing a charging infrastructure .

Intelligent energy and charging management

For electric vehicles to gain acceptance, it is crucial to expand the charging infrastructure. Studies show that, for users, this depends on the speed of the charging process and, above all, the nationwide availability of charging points. This means that electricity production needs to increase significantly in order to meet the rising energy demand. It is also important to reduce high loads in the power grid caused by peaks in demand. One forward-looking and accepted solution is smart charging points that help balance the grid by adjusting the charging speed in line with energy availability in real time.²⁰

100% green electricity

Climate neutrality in a fleet starts with the switch to green electricity, i.e. electricity obtained from renewable energy sources such as water, wind, solar power or biomass. Businesses, authorities and institutions can significantly reduce their CO₂ and costs by systematically preventing CO₂ emissions. They simultaneously help reduce the percentage of conventional electricity in the electricity mix, increase demand for green electricity and promote the expansion of renewable energies.²¹

Key points:

1. With the right fine-tuning, the car policy is the ideal control tool for sustainable mobility.
2. Electric drives are currently the most effective way to significantly reduce CO₂ emissions.
3. Climate neutrality in a fleet starts with the switch to green electricity.

3.1 The ideal way to reduce a fleet's CO₂ – action plan for fleet managers

The best thing for our planet would be to prevent harmful emissions entirely. Switching is not possible in all areas, especially not immediately. If consistently implemented, the three-pronged approach of prevent, reduce and offset promises the greatest success on the road towards climate-neutral fleets. Taking a step-by-step approach with realistic goals avoids placing excessive demands on one's own organisation.

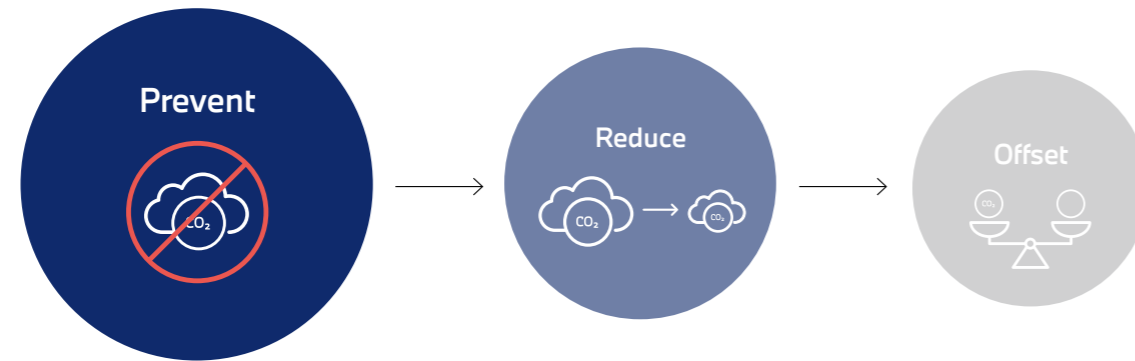
Products or services are only climate-neutral if they do not negatively impact the atmosphere or the climate. A business, authority or institution may well operate sustainably and efficiently, but its activities and fleet still produce greenhouse gas emissions. However, more and more manufacturers and fleet operators are recognising that they have a responsibility to help ensure global climate protection and are recording their ecological footprint in order to continuously reduce it and prevent emissions.

Where greenhouse gas emissions cannot be reduced or prevented, one solution is to extract the same amount of CO₂ from the atmosphere by implementing appropriate measures, thus theoretically offsetting the emissions. Businesses can participate in forestry projects by acquiring climate protection certificates, for example. However, these measures have both supporters and detractors. The following rule of thumb applies: the best emissions are the ones that don't even occur.

CO₂ offsetting is a simple and short-term measure; when it comes to climate protection, however, it should only play a supporting role. Preventing and reducing greenhouse gas emissions is the more sustainable option – and essential over the long term.

The impact of various measures on emissions

Fig. 9 The impact of various measures on emissions²²



Better – less – different

When it comes to mobility in particular, there is a great opportunity to improve corporate carbon footprints. However, in practice, there are hardly any businesses, authorities or institutions that would be able to switch their entire fleet at the drop of a hat – after all, they need to avoid placing excessive demands on their organisation and drivers. The key here is a gradual transformation.

Fleet analysis and CO₂ reporting

It starts with a comprehensive analysis of the fleet and its CO₂ emissions in order to identify the relevant sustainability levers. Even at this early stage, it makes sense to look at possible electrification potential. The more detailed the analysis, the more targeted the CO₂ reduction and prevention measures. A comprehensive analysis is also the basis for the sustainability reports that certain companies are required to submit as part of the CSRD.



Tip: Alphabet will be happy to help you create an individual CO₂ analysis for your fleet with the Alphabet Carbon Manager – a software solution developed in partnership with Plan A and our Fleet Emission Consultants.

A triad of measures

Based on the analysis results, an individual mix of measures is put together, covering the three categories: prevent, reduce and offset. Even if fleet managers cannot implement all the measures immediately, each driver can do their bit to help reduce consumption and thus CO₂ emissions.

Examples of this might be:

CO₂ prevention

- Optimise routes (avoid unnecessary journeys)
- Use innovative technologies (e-mobility or hydrogen vehicles)
- Purchase climate-neutral energy

CO₂ reduction

- Use vehicles with more efficient engines and lower fuel consumption
- Double down on CO₂ bonus/malus regulations so that drivers switch to more fuel-efficient vehicles
- Offer driver training
- Expand energy and charging management, and switch to green electricity
- Need-based mobility (such as rental or sharing services)

CO₂ offsetting

- Theoretically offset unavoidable emissions through Gold Standard climate protection projects
- Purchase certificates that are used to invest in climate protection projects

From optimum tyre pressure to driver training to electrification – there are many ways to reduce fleet CO₂ emissions. The electrification process will only be complete once all vehicles are charged with 100% green electricity. Fig. 10 illustrates the different CO₂ reduction methods in terms of effect and outlay.

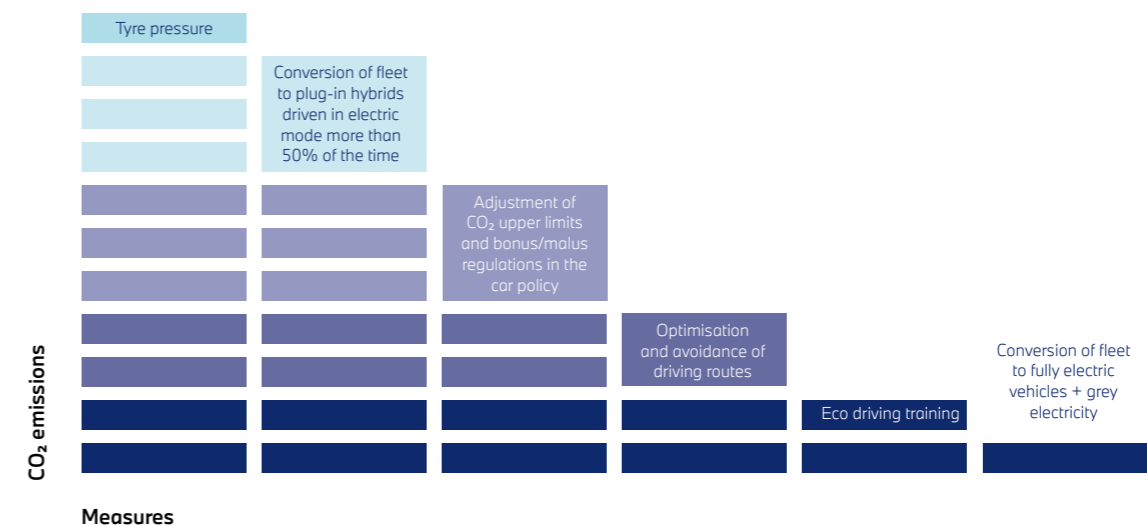
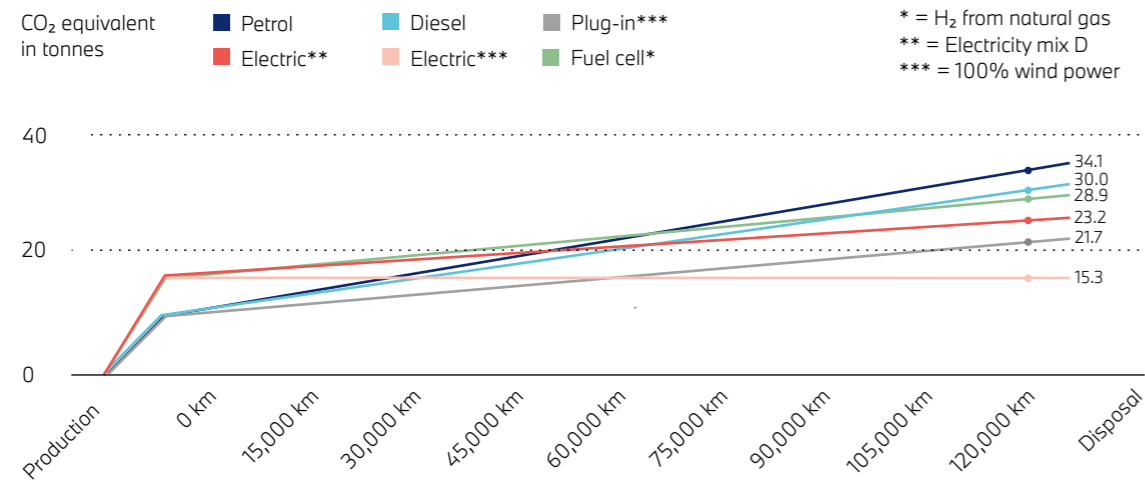


Fig. 10 impact of various measures on CO₂ emissions (example)

Reduction in emissions thanks to the right car policy

The car policy creates the ideal framework for sustainable mobility in a fleet. Be it selecting vehicles based on CO₂ considerations, specifying the fuel or an incentive scheme for resource-efficient motoring – the car policy is the ideal management tool for reducing CO₂ emissions, encouraging employees to act sustainably and cutting costs.

Fig. 11
The diagram shows the greenhouse gas emissions of current Golf-class drive types over the vehicle life²³



Key points:

1. Every business, authority and institution produces greenhouse gas emissions, even if it operates sustainably and cost-efficiently.
2. Climate neutrality can be achieved through a systematic combination of three aspects: prevent, reduce and offset.
3. The car policy can make it easy to impact the fleet's ecological footprint by promoting climate-friendly vehicles.



Alphabet together with Plan A – your partners for sustainable solutions

Climate protection means a mindset shift and welcoming change. To ensure tangible, rapid progress, strong partners need to work together to develop and systematically implement sustainable solutions. Let's act now!

- ➔ We provide all the information you need – in this guide and in person.
- ➔ We are your partner for holistic e-mobility. We are with you all the way – offering expertise covering every aspect of your electrified fleet. From choosing the right vehicles for you to leasing, consulting and reducing CO₂ emissions – our consultants are here for you and will develop customised and sustainable solutions to meet the challenges you face.
- ➔ If you'd like, we can help you draw up an EV policy and offer you not only the right vehicles, but also suitable charging and billing solutions, including efficient energy management and 100% certified green electricity from renewable sources.
- ➔ The more aware you are of the challenges, the more purposefully and efficiently you will be able to overcome them. That's why we help you analyse and calculate your emissions. Together with our partner Plan A, we have developed a tool that helps you measure and report the exact status quo of your fleet and, on top of this, suggests specific measures you can implement in future. The Alphabet Carbon Manager is an enhanced version of Plan A's tool that gives you deep insights into your fleet. This makes it easy to comply with both internal directives and external requirements – such as the fleet-related aspects of the CSRD, and the EU-wide CO₂ reporting requirement for certain companies with headquarters in the EU and branches in Switzerland from fiscal year 2024 onwards.
- ➔ To enable your fleet to achieve net zero as well, we offer you specific solutions for automated CO₂ management and long-term plans to reduce emissions.

As part of the BMW Group, Alphabet has been developing solutions that are both sustainable and economically viable for many years, thus supporting the ambitious goals of the European Commission and the Federal Council to reduce traffic-related emissions. The constant demand for our solutions for more sustainable mobility shows that we are on the right track.

We would be delighted to put the know-how of our experts and partner companies to good use by assisting you.



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	Page
1 https://www.umweltbundesamt.de/themen/verkehr-laerm/nachhaltige-mobilitaet	04
2 https://www.dataforce.de/user-chooser-studie-2020/	04
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5 https://www.meteoschweiz.admin.ch/klima/klimawandel/globaler-klimawandel-aktueller-wissensstand/klimaziele.html	05
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7 https://www.umweltbundesamt.de/daten/klima/treibhausgas-emissionen-in-deutschland#treibhausgas-emissionen-nach-kategorien	06
8 https://www.csr-in-deutschland.de/DE/CSR-Allgemein/CSR-Politik/CSR-in-der-EU/Corporate-Sustainability-Reporting-Directive/corporate-sustainability-reporting-directive-art.html ..	06
9 https://www.bafa.de/SharedDocs/Downloads/DE/Energie/ea_merkblatt.pdf?__blob=publicationFile&v=14	06
10 https://roadmap-elektromobilitaet.ch/de/	07
11 https://www.bitkom.org/sites/default/files/2021-10/20211010_bitkom_studie_klimaeffekte_der_digitalisierung.pdf	08
12 https://ghgprotocol.org/blog/new-global-framework-measure-greenhouse-gas-emissions-cities	09
13 https://sciencebasedtargets.org	09
14 https://plant-values.de/3-schritte-zu-einer-co2-bilanz-im-unternehmen/8085/	09
15 https://www.umweltbundesamt.de/sites/default/files/medien/376/publikationen/ratgeber_freiwillige_co2_kompensation_final_internet.pdf	11
16 https://www.quarks.de/umwelt/klimawandel/klimaschutz-so-kannst-du-selbst-co2-sparen/	14/16
17 https://www.alphabet.com/de-de/produkte/fahrertraining	15
18 https://www.alphabet.com/de-de/elektromobilitaet-glossar#C	15
19 https://www.bfs.admin.ch/bfs/de/home/statistiken/mobilitaet-verkehr/verkehrsinfrastruktur-fahrzeuge/fahrzeuge/strassen-neu-inverkehrsetzungen.html	16
20 https://a.storyblok.com/f/85281/e5b2f07a4f/ev-driver-survey-report-2020-de-4jr9.pdf	16
21 https://www.firstclimate.com/gruene-energie	16
22 https://www.firstclimate.com/klimastrategien	18
23 https://www.odac.de/verkehr/tanken-kraftstoff-antrieb/alternative-antriebe/klimabilanz/	20

